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# Department of Defense

# DIRECTIVE

## AD-A272 466



February 21, 1992  
NUMBER 5118.6

C, DoD

SUBJECT: Chief Financial Officer of the Department of Defense (CFO, DoD)

References: (a) Public Law 101-576, "Chief Financial Officers Act of 1990," November 15, 1990  
(b) Title 10, United States Code  
(c) Title 31, United States Code  
(d) DoD 5025.1-M, "Department of Defense Directives System Procedures," December 1990, authorized by DoD Directive 5025.1, December 23, 1988

### A. PURPOSE

This Directive:

1. Implements reference (a).
2. Assigns CFO, DoD, responsibilities and authorities prescribed herein, under the authority vested in the Secretary of Defense by reference (b).

### B. DEFINITION

DoD Components. The Office of the Secretary of Defense, the Military Departments, the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Unified and Specified Commands, the Inspector General of the Department of Defense, the Defense Agencies, and the DoD Field Activities.

### C. RESPONSIBILITIES

1. The Chief Financial Officer of the Department of Defense (CFO, DoD) is the chief financial management policy officer of DoD and chief financial management advisor to the Secretary of Defense. The CFO, DoD shall manage all functions and responsibilities as assigned in chapter 9 and Section 3515 of Title 31 of the United States Code (reference (c)).

2. The Heads of the DoD Components shall continue to exercise appropriate responsibilities in accordance with applicable sections of 10 U.S.C. (reference (b)) and Pub. L. No. 101-576 (1990) (reference (a)). These responsibilities include directing and managing financial management activities that are within their Components, consistent with financial management policies prescribed by the CFO, DoD, and other policies prescribed by the Heads of the DoD Components.

### D. AUTHORITIES

1. The CFO, DoD, is hereby delegated authority to establish policies,

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procedures, and formats relating to financial management matters and to require production of all financial statements and reports necessary to execute the duty of the Secretary of Defense under Section 3515 of Title 31.

2. The CFO, DoD, is hereby delegated authority to issue, change, consolidate, or cancel DoD Instructions, Manuals, or other publications that implement financial management policies in accordance with DoD 5025.1-M (reference (d)).

3. The CFO, DoD, shall have access to all records, reports, audits, reviews, documents, papers, recommendations, and other material consistent with Section 902(b) of Title 31.

E. EFFECTIVE DATE

This Directive is effective immediately.



Donald J. Atwood  
Deputy Secretary of Defense

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